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Audit

STAFF PROCEDURES FOR AUDITS CONDUCTED
BY EXTERNAL AUDIT AGENCIES

Summary. This memorandum prescribes Headquarters, U.S. Army Training and Doctrine Command (HQ TRADOC) administrative policy and staff procedures relating to audits conducted by external agencies.

Applicability. This memorandum applies to all staff offices within HQ TRADOC.

Suggested improvements. The proponent of this memorandum is the Office of Internal Review and

Audit Compliance (OIRAC). Send comments and suggested improvements on DA Form 2028 (Recommended Changes to Publications and Blank Forms) through channels, to Commander, TRADOC, ATTN: ATCD-RM, 20 Whistler Lane, Fort Monroe, VA 23651-1046. Suggested improvements may also be submitted using DA Form 1045 (Army Ideas for Excellence Program (AIEP) Proposal).

Availability. This publication is available on the TRADOC Homepage at <http://www.tradoc.army.mil>

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- 1. Purpose.** The purpose of this memorandum is to prescribe Headquarters, United States Army Training and Doctrine Command (HQ TRADOC) administrative policy and staff procedures for audits performed by external audit agencies (including, but not limited to, the Army Audit Agency, the General Accounting Office, and Department of Defense Inspector General).

2. References. Related publications are listed in appendix A.

3. Explanation of terms. The glossary contains abbreviations used in this memorandum.

4. Responsibilities.

a. Office, Internal Review and Audit Compliance (OIRAC) will—

(1) Monitor and track external audit activities within the command, facilitate the audit reply process and conduct follow-up audits.

(2) Notify Deputy Commanding General (DCG)/Chief of Staff (CofS)/Deputy Chiefs of Staff (DCS)/staff sections of upcoming audits. Request DCS assume
- lead based on functional area of audit. Schedule entrance visits and coordinate time and attendees.

(3) Notify appropriate IRAC offices of upcoming audits involving visits by auditors to TRADOC and other installations.

b. Deputy Chiefs of Staff and Special Staff will—

(1) Arrange/participate in entrance and exit briefings.

(2) Meet with auditors throughout the life of the audit.

(3) Ensure coordination with other interested TRADOC staff section.

(4) Provide requested documents and information as appropriate.

(5) Review/comment on draft and final audit reports.

(6) Ensure audit recommendations accepted by the command are implemented, including necessary follow-up work.

c. Functional 06-level director. Upon notification by OIRAC of an upcoming audit, lead DCS will appoint an 06-level (or equivalent) director who will be a subject matter expert on the audit subject and will—

(1) As soon as possible, but not later than 2 weeks prior to the initial visit, conduct necessary research to determine the reason for the visit (that is, what is driving the visit, the real issues, and who commissioned the audit). This research must be undertaken even if visit is tentatively scheduled. Research must go beyond what written documents are provided by the audit agency. This information must be provided to appropriate DCS who, in turn, will provide to DCG/CofS for further guidance, as appropriate.

(2) Assist OIRAC in finding suitable space for entrance/exit briefings.

(3) Attend entrance/exit briefings.

(4) Arrange for entrance/exit briefings to the responsible DCS and/or DCG/CofS/Commanding General (CG), if the subject matter of the audit or its high visibility requires senior leadership involvement.

(5) Provide DCG/CofS and CG, within 24 hours after the entrance briefing or initial visit if an entrance briefing has been waived by the command, an E-mail situation report that includes what happened, the assessment of the visit along with any implications on the program under scrutiny, and any recommendations for DCG/CofS and CG actions.

(6) Furnish auditors available information consistent with regulations and command policy and provide assistance necessary to complete the audit.

(7) Make official records available on a timely basis. Classified records and documents will be released under the provisions of AR 380-5 for review by auditors having authorized security clearances AND the need to know.

(8) Coordinate all release of sensitive information with OIRAC prior to its release.

(9) Avoid offering extraneous comments or opinion to the auditors.

(10) Establish and maintain a complete file relating to the audit.

(11) Advise OIRAC immediately whenever significant disagreements exist between the responsible DCS and auditors over audit results.

(12) Review and comment on all draft and final audit findings and recommendations. Ensure that

replies to audit findings and recommendations are prepared in a timely manner.

(13) Provide DCG/CofS and CG the opportunity to be engaged in the response to the formal reports.

(14) Ensure that all audit recommendations accepted by the command are implemented within the timeframe specified.

5. General. OIRAC at HQ TRADOC is the focal point for all audits throughout TRADOC. Audit agencies are required to provide written notification of upcoming audits to OIRAC. If a DCS/staff section is contacted by an external audit agency without prior coordination with OIRAC, OIRAC must be notified immediately.

Appendix A
References

AR 11-7	Internal Review and Audit Compliance Program
AR 36-2	Audit Reports and Followup
AR 36-5	Auditing Service in the Department of the Army
AR 380-5	Department of the Army Information Security Program

Glossary

CG	Commanding General
DCG/CofS	Deputy Commanding General/Chief of Staff
DCS	Deputy Chief of Staff
HQ TRADOC	Headquarters, United States Army Training and Doctrine Command
OIRAC	Office, Internal Review and Audit Compliance

FOR THE COMMANDER:

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//signed//
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